

Key Tax Dates 2023/2024



Key dates for the UK tax year.
Helping you to avoid penalties
and meet key deadlines.

6 Apr
2023

Start of the new
tax year

31 May
2023

Issue P60 to those
on payroll, working
on the last day of
the 22/23 tax year

6 Jul
2023

File P11D(b) and
issue P11Ds to any
applicable
employees

19 Jul
2023

Pay Class 1A NIC
(applicable on
benefits provided
to employees)

31 Jul
2023

Second self-
assessment
payment on
account deadline

5 Oct
2023

Register for self
assessment for the
tax year ending 5
April 2023

31 Oct
2023

Paper self
assessment tax
return deadline for
year end 5 April 2023

31 Jan
2024

Online self assessment
tax return deadline,
balancing payment
22/23 and first payment
on account for 23/24

Limited Companies

Corporation tax payments are due 9 months and 1 day after the financial year end e.g. If your year end is 31st October 2022 your corporation tax payment would be due by 1st August 2023. *Please note that rules may be different in your first year of trading*

Payroll

Payments for PAYE and NI are due by the 22nd of the month after payment of wages (19th if paying by cheque). e.g. for wages paid on 30th April the PAYE and NI would be by 22nd May.

VAT

For those of businesses filing quarterly VAT returns. VAT returns are due for submission and payment 1 month and 7 days after the quarter end date - e.g. If your quarter end is 31st March then you would need to submit and pay your VAT by 7th May.